

# HOUSE . . . . . No. 2750

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## The Commonwealth of Massachusetts

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PRESENTED BY:

**Paul K. Frost**  
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*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act offering tax relief to working families caring for elderly relatives at home.

\_\_\_\_\_  
PETITION OF:

NAME:

|DISTRICT/ADDRESS:  
\_\_\_\_\_

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2905 OF 2007-2008.]

## The Commonwealth of Massachusetts

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In the Year Two Thousand and Nine

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### AN ACT OFFERING TAX RELIEF TO WORKING FAMILIES CARING FOR ELDERLY RELATIVES AT HOME.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority  
of the same, as follows:*

1           SECTION 1. Subparagraph (1) of paragraph (b) of Part B of section 3 of chapter 62 of the General Laws,  
2 as appearing in the 2000 Official Edition, is hereby amended by adding the following new clause:—  
3 (D) An additional exemption of \$5,000 if the taxpayer provided more than one-half of the support for an elderly  
4 relative who has attained at least the age of 65, provided that the elderly relative resided with the taxpayer for more  
5 than six months of the taxable year.

6           SECTION 2. Subparagraph (2) of paragraph (b) of Part B of section 3 of chapter 62 of the General Laws, as  
7 appearing in the 2000 Official Edition, is hereby amended by adding the following new clause:—  
8 (D) An additional exemption of \$5,000 if the taxpayer provided more than one-half of the support for an elderly  
9 relative who has attained at least the age of 65, provided that the elderly relative resided with the taxpayer for more  
10 than six months of the taxable year.